

Assembly Bill No. 824

CHAPTER 477

An act to amend Section 1622.6 of, and to repeal and add Sections 1612.5 and 1612.7 of, the Revenue and Taxation Code, relating to taxation.

[Approved by Governor October 11, 2009. Filed with
Secretary of State October 11, 2009.]

LEGISLATIVE COUNSEL'S DIGEST

AB 824, Harkey. Property taxation: assessment procedures.

Existing law requires, when an application for equalization is filed by a member or alternate member of an assessment appeals board on his or her own behalf or the behalf of specified family members, that the assessment appeal be heard by a special alternate assessment appeals board panel appointed by order of the presiding judge of the superior court, as specified. Existing law requires a member or alternate member of an assessment appeals board to notify the clerk immediately upon filing such an application on his or her own behalf, or upon his or her decision to represent a specified family member.

This bill would, instead, make those provisions applicable to applications for equalization filed by a current member of an assessment appeals board, or an alternate member, in the county in which the board member or alternate member serves, a current assessment hearing officer in the county in which the hearing officer serves, a current employee of the county counsel who advises the assessment appeals board or represents the assessor before the assessment appeals board in the county in which the person is employed, or an application in which one of those specified persons represents his or her spouse, parent, or child. This bill would also allow, in the discretion of the clerk of the board, an application appeal to be heard by a special alternate board consisting of 3 special alternate assessment appeals board members who are qualified and in good standing in another county. The bill would provide that the special alternate appeals board may hear only the application for equalization set forth in the transmittal document prepared by the clerk of the board of the county in which the application is filed, and would require that each appeals board member on the special alternate board be in good standing in his or her county.

Existing law provides that no current employees of the office of the clerk of the county board of equalization or assessment appeals board may represent an applicant for compensation on any application for equalization, as specified. Existing law requires an employee of the clerk of the assessment appeals board to notify the clerk immediately upon filing an application on his or her own behalf or upon his or her decision to represent specified family members in an assessment appeal.

This bill would prohibit a current member of an assessment appeals board, or any alternate member, in the county in which the board member or alternate member serves, a current assessment hearing officer in the county in which the officer serves, a current employee of the office of the clerk of the county board of equalization or assessment appeals board in the county in which the person is employed, a current employee of the county counsel who advises the assessment appeals board or represents the assessor before the assessment appeals board in the county in which the person is employed, and a current employee of the assessor's office in the county in which the person is employed, from representing an applicant for compensation on any application for equalization, as specified, and would require those persons to provide notification to the clerk of the board immediately upon filing an application for equalization on his or her own behalf, or upon his or her decision to represent specified family members in an assessment appeal.

By increasing the duties of local government officials, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

The people of the State of California do enact as follows:

SECTION 1. Section 1612.5 of the Revenue and Taxation Code is repealed.

SEC. 2. Section 1612.5 is added to the Revenue and Taxation Code, to read:

1612.5. The following persons may not represent an applicant for compensation on any application for equalization filed pursuant to Section 1603:

(a) A current member of an assessment appeals board, or any alternate member, in the county in which the board member or alternate member serves.

(b) A current assessment hearing officer in the county in which the hearing officer serves.

(c) A current employee of the office of the clerk of the county board of equalization or assessment appeals board in the county in which the person is employed.

(d) A current employee of the county counsel who advises the assessment appeals board or represents the assessor before the assessment appeals board in the county in which the person is employed.

(e) A current employee of the assessor's office in the county in which the person is employed in accordance with Section 1365.

SEC. 3. Section 1612.7 of the Revenue and Taxation Code is repealed.

SEC. 4. Section 1612.7 is added to the Revenue and Taxation Code, to read:

1612.7. (a) The following persons shall notify the clerk of the board immediately upon filing an application for equalization pursuant to Section 1603 on his or her own behalf, or upon his or her decision to represent his or her spouse, parent, or child in an assessment appeal:

(1) A current member of an assessment appeals board, or any alternate member, in the county in which the board member or alternate member serves.

(2) A current assessment hearing officer in the county in which the hearing officer serves.

(3) A current employee of the office of the clerk of the county board of equalization or assessment appeals board in the county in which the person is employed.

(4) A current employee of the county counsel who advises the assessment appeals board or represents the assessor before the assessment appeals board in the county in which the person is employed.

(b) An application for equalization filed pursuant to Section 1603 by a person specified in subdivision (a) or an application in which a person specified in subdivision (a) represents his or her spouse, parent, or child, shall be heard in accordance with Section 1622.6.

SEC. 5. Section 1622.6 of the Revenue and Taxation Code is amended to read:

1622.6. (a) (1) An application for equalization filed pursuant to Section 1603 by a person described in Section 1612.7, or an application in which a person described in Section 1612.7 represents his or her spouse, parent, or child, shall be heard before an assessment appeals board panel consisting of three special alternate assessment appeals board members appointed by order of the presiding judge of the superior court in the county in which the application is filed.

(2) A special alternate assessment appeals board member may hear only the application for equalization set forth in the superior court order appointing the member.

(3) A person shall be eligible for appointment as a special alternate assessment appeals board member if he or she meets the criteria and files the documentation described in subdivisions (a) and (b) of Section 1624, subject to the prohibitions described in Sections 1624.1 and 1624.2.

(b) (1) Notwithstanding subdivision (a), at the discretion of the clerk of the board, the applications may be heard before a special alternate board formed pursuant to this subdivision consisting of three special alternate assessment appeals board members who are qualified and in good standing in another county in California.

(2) The special alternate board may hear only the application for equalization set forth in the transmittal document prepared by the clerk of the board of the county in which the application is filed.

(3) Each appeals board member on the special alternate board shall be in good standing in his or her county. A board member is in good standing if he or she is actively serving as an assessment appeals board member in his or her county.

SEC. 6. If the Commission on State Mandates determines that this act contains costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.